



# 1<sup>st</sup> MERROW SCOUT GROUP

## REPORT & ACCOUNTS

### For the Year Ended 31 March 2023

The Trustees present their annual report and accounts of the charity for the year to 31 March 2023.

Charity name: 1<sup>st</sup> Merrow Scout Group

Charity number: 305753

Charity's principal Address: Browell Memorial Hall, Bushy Hill Drive,  
Guildford, Surrey, GU1 2SH

The Trustees who served from 1 April 2022 and up to the date this report was approved were:

<b>Trustee Name</b>	<b>Office</b>	<b>Date of appointment or resignation if in the period</b>
Henriette Whitehead van Prooije	Chairman	Resigned 26 July 2022
Andrew Whitcombe	Chair	Appointed 10 November 2022
Jonathan Lewis	Vice-Chairman	Resigned 15 September 2022
Marijke Phillips	Secretary	Resigned 26 July 2022
Gemma Gregson	Secretary	Appointed 10 November 2022
Samantha Ritchie	Treasurer	
Martin Jones	Joint Group Scout Leader	
Sandy Jones	Joint Group Scout Leader	
Cheryl de Suys-Shrubb	Beaver Scout Leader (Willow)	
Denise Stafford	Asst. Beaver Scout Leader (Aspen)	
Donald Tournier	Cub Scout Leader (Adventurers)	
David Johnson	Building Project	
Mark Watson	Cub Scout Leader (Discoverers)	Resigned 31 July 2023
Iain Robertson	Cub Scout Leader (Explorers)	
Susan Reekie	Membership Secretary	Resigned 10 November 2022
Louise Spinner	Asst. Beaver Scout Leader (Willow)	Resigned 10 November 2022

Note: The Roughs Explorer Scout Unit (ESU) is legally part of Guildford East District Scout Council and does not form part of the 1<sup>st</sup> Merrow Scout Group (the Group). However, the ESU shares the facilities and equipment of the Group, participates fully in Group activities and events and operates in most aspects as though it is a section of the Group for practical purposes.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing Document:**

The Group's governing documents are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules (POR) of The Scout Association.

### **Constitution and Governance:**

The Group is a trust established under the rules of The Scout Association, which are common to all Scout groups.

The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association.

The Group is managed by the Group Trustee Board, the members of which are the 'Charity Trustees' of the Scout Group which is an educational charity. As charity trustees, they are responsible for complying with legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate.

The Group Trustee Board consists of three independent representatives (Chairman, Treasurer and Secretary) together with the Joint Group Scout Leaders, individual section leaders, co-opted members and elected parents' representation and meets four to six times per year.

This Group Trustee Board exists to support the Joint Group Scout Leaders in meeting the responsibilities of their appointments and is responsible for:

- The maintenance of Group property
- The raising of funds and the administration of Group finance
- The insurance of persons, property and equipment
- Group public occasions
- Assisting in the recruitment and other adult support
- Appointing any sub committees that may be required
- Appointing Group Administrators and Advisors other than those who are elected

### **Risk and Internal Control:**

The Group Trustee Board has identified the major risks to which they believe the Group is exposed. These have been reviewed and systems have been established to mitigate against them. The main areas of concern that have been identified are:

- Damage to the building, property and equipment. In the event of loss of use, the Group would request the temporary use of buildings, property and equipment from neighbouring organisations such as local churches, community centres and other Scout Groups. Similar reciprocal arrangements exist with these organisations. The Group has sufficient buildings and contents insurance in place to mitigate against permanent loss.
- Injury to leaders, helpers, supporters or members. The Group, through the annual subscriptions, contributes to The Scout Association's national accident insurance policy. Risk Assessments are undertaken before all activities.
- Reduced income from fundraising. The Group is primarily reliant upon income from subscriptions and fundraising. The Group does hold a reserve, in line with its Reserves Policy, to ensure the continuity of activities should there be a major reduction in income. The Committee could raise the value of subscriptions to increase the income to the Group on an ongoing basis, either temporarily or permanently.
- Reduction or loss of leaders. The Group is totally reliant upon volunteers to run and administer the activities of the Group. If there was a reduction in the number of leaders to

an unacceptable level in a particular section or the Group as a whole, then there would have to be a contraction, consolidation or closure of a section. In the worst case scenario the temporary or permanent complete closure of the Group would be necessary, but the Guildford East Scout District would also endeavour to provide support to individual sections and/or the Group as necessary to prevent this from happening, at least in the short term.

- Reduction or loss of members. The Group provides activities for all young people aged 6 to 18. If there was a reduction in membership in a particular section or the Group as a whole, then there would have to be a contraction, consolidation or closure of a section. In the worst case scenario the complete closure of the Group would be necessary. The Group and Guildford East District would work together to try and ensure that existing members could transfer and continue their Scouting in another local Scout Group. The Group currently has a large waiting list for membership at all ages so this risk is very unlikely to crystallise.

The Group has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss; these include mandatory training for leaders, two signatories for all payments and comprehensive insurance policies to ensure that insurable risks are covered.

## **OBJECTIVES AND ACTIVITIES**

The objectives of the Group are those of a unit within The Scout Association.

The Purpose of Scouting. Scouting exists to engage actively and support young people in their personal development, empowering them to make a positive contribution to society.

The Values of Scouting. Scouts are guided by these values:

- Integrity - We act with integrity; we are honest, trustworthy and loyal.
- Respect - We have self-respect and respect for others.
- Care - We support others and take care of the world in which we live.
- Belief - We explore our faiths, beliefs and attitudes.
- Co-operation - We make a positive difference; we co-operate with others and make friends.

The Scout Method. Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and:

- Enjoy what they are doing and have fun
- Take part in activities indoors and outdoors
- Learn by doing
- Share in spiritual reflection
- Take responsibility and make choices
- Undertake new and challenging activities
- Make and live by their Scout Promise.

Subscriptions are charged for membership to cover immediate running costs of the Group plus subscriptions payable to Guildford East District Scout Council, Surrey County Scout Council and The Scout Association. These do not unduly restrict membership. The Group follows the principle that no one should be excluded because of their inability to pay membership subscriptions and has arrangements to provide bursaries or waive fees where appropriate to ensure Scouting is available to all.

## Public Benefit

Two key principles demonstrate that Scouting's aims are for the public benefit, in that through the Scout Method young people develop towards their full potential and that there is a clear link between the benefits for young people and the purpose of Scouting. The safety, wellbeing and development of young people are taken very seriously and the benefits that Scouting activities provide, far outweigh the associated risks. Any private benefits from Scouting are incidental, other than to those as a beneficiary.

## ACHIEVEMENTS AND PERFORMANCE

Scouting in Merrow continues to thrive, in large part due to the enormous commitment of time and creativity from the leaders. They provide a varied, exciting, extensive and progressive programme for young people aged 6 to 18, both in the regular weekly meeting programmes and in many additional opportunities outside these sessions.

Camping and adventure remains a core feature of Scouting and members of all ages were provided with the opportunity for nights away during the year. Beavers participated in the Surrey County Bazzazz event and held a space-themed sleepover at the Merrow Scout buildings. Cubs attended the Guildford East District Chilly Cubs event and the District cub camp as well as their own pack camps. Scouts joined in the large County Scoutabout activity weekend and County weekend hiking expeditions, as well as gaining a small insight into the plight of the homeless with a night spent outside with just a cardboard box. A mixed group of Scouts and Explorer Scouts attended the week-long Kent International Jamboree and a mixed group of Cubs and Scouts enjoyed a weekend at the PGL Hindhead activity centre. The Explorer Scouts also had their own cycle expedition and camp in Surrey and Sussex.

As part of engaging with the wider community, members from across all sections baked cakes and prepared sandwiches which they then served to older members of the community at an Easter Tea. The Scout section provided service crew support at the Bentley Copse Scout Activity Centre and the Explorer Scouts once again provided car park marshalling services for the Guildford Lions annual Fireworks Fiesta. Members from all sections joined the rest of the community for the annual act of remembrance at the Merrow war memorial before attending a special remembrance service for the Group kindly facilitated by the team at St John's parish church, Merrow.

With an increasing number of Cubs progressing to Scouts and strong retention rates in the sections, as well as demand for direct entry to the Scout section, it was decided to open a third Scout Troop which met for the first time in September 2022. The Troop meets once a month on Saturdays for a full day. The Group now operates 3 Beaver colonies, 3 Cub packs and 3 Scout troops with 233 young people and 44 adults recorded on the annual census return in January 2023.

As a result of the comprehensive and balanced Scouting programme provided during 2022/23 a total of 2,736 badges were awarded to members:

- 20 Beaver Scouts earned the **Bronze** Chief Scout's Challenge badge (the top award available in the Beaver section) and 725 other badges were gained.
- 27 Cub Scouts earned the **Silver** Chief Scout's Challenge badge (the top award available in the Cub section) and nearly 1,000 other badges were gained.
- 12 Scouts earned the **Gold** Chief Scout's Challenge badge (the top award available in the Scout section) and over 700 other badges were gained.

In the partner Explorer Scout Unit that meets in the Merrow Scout headquarters and to which most Merrow Scouts progress:

- 10 Explorer Scouts earned the **Platinum** Chief Scout's Challenge badge, 4 gained the **Diamond** Chief Scout's Challenge badge (the top Chief Scout's Challenge badge available in Scouting) and over 200 other badges were gained.

The Group Executive Committee expresses its deep appreciation to all the leaders for enabling all these activities to take place and recognises the substantial effort required to plan and deliver them safely, all on a voluntary basis. It was wonderful to be able to welcome a number of new leaders to the teams during the year and also to celebrate the input and achievements of those who stood down from leadership for a variety of reasons.

## **FINANCIAL REVIEW**

### **Annual performance**

The Group had total receipts for the year to 31 March 2023 of £52,889 and total payments of £47,278, giving an excess of income over expenditure for the year of £5,611. This compares to 2022 receipts of £55,422, payments of £29,456 and excess income over expenditure for the year of £25,966. However, the accounts are prepared on a receipts and payments basis so the figures do not necessarily provide a fair representation of the underlying annual financial performance.

2023 expenditure included £11,600 for the outright purchase of the existing rented scaffolding structure at the Merrow Scout headquarters. The trustees secured a new roof and guaranteed minimum buy-back price as part of the deal and considered that this overall arrangement represented good value for money compared to the ongoing rental costs. The area is well used by all sections providing a covered outdoor activity space.

All the receipts and payments in the year related to unrestricted funds and activities.

### **Reserves policy**

The Group Trustee Board has determined that the Group should hold sufficient readily accessible cash reserves to enable the central charitable activities to continue for a period of nine months and sections to be funded for regular activities for one year if regular income and fundraising ceased. This is estimated as £4,000 for central costs and £1,000 per section for each of 9 sections. Thus, the Group should hold £13,000 of liquid cash reserves on top of routine working capital.

At 31 March 2023 the Group held retained cash funds of £224,563 (2022 - £218,952). These amounts are very substantially above the level identified in the reserves policy above as the Group is actively seeking to generate surpluses and build up sufficient cash to enable replacement of its current buildings which are in poor condition, inefficient to run and do not meet the standards desirable for modern Scouting.

### **Investment strategy**

Although the excess reserves are held with the intention of procuring a replacement building, they have not been formally designated as such and so continue to be held as unrestricted reserves. Approximately £57,000 of the funds are held in a Charities Official Investment Fund (COIF) with the balance deposited at the Group's bankers. Since the year end further tranches have been moved to higher interest deposit accounts to take advantage of current increases in market interest rates. Given the need to access the funds for building works in the foreseeable future, the Group Trustee Board has determined that only short term, very liquid investments are appropriate.

## **FUTURE PLANNING**

The Group recognises that the current buildings are at the end of their useful lives and in need of replacement with facilities more fit for current and foreseeable future Scouting. It is planning to redevelop the site as early as funds permit and intends to continue actively raising funds for this building project.

We were delighted to be able to open a new Scout Troop during the year and a further one has been opened since the year end. To meet local demand for Scouting at all ages and reduce the waiting list, the Group will continue to open new sections as Leaders can be found to run them and physical resources can be put in place to support them,

The Group Trustee Board will continue to consider whether and when it might be appropriate to introduce a Squirrel section (for 4 and 5 year olds) to the Group.

## DECLARATION

The Trustees declare that they have approved the Trustees' report above

Signed on behalf of the charity's Trustees

A handwritten signature in black ink, appearing to read 'Andrew Whitcombe', written over a faint horizontal line.

Andrew Whitcombe  
Chair of Trustees

1 October 2023

## Independent examiner's report to the trustees of 1st Merrow Scout Group

I report to the trustees on my examination of the accounts of the 1<sup>st</sup> Merrow Scout Group ("the Trust") for the year ended 31 March 2023.

### Responsibilities and basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: *K. Summers*

Name: Karen Summers

Relevant professional qualification or membership of professional bodies (if any): FCA

Address: 7 Clifford Manor Road, Guildford. Surrey GU4 8AG

Date: *1st October 2023*

**1st Merrow Scout Group (Charity no. 305758)**  
**Receipts and Payments Account**

	For the year from	01-Apr-22	31-Mar-23
<b>Receipts and payments</b>			
	2022/23 Unrestricted funds £	2021/22 Unrestricted funds £	
<b>Receipts</b>			
<b>Donations, legacies and similar income</b>			
Membership subscriptions	32,937	44,304	
Less: Membership subscriptions paid on to District	(11,472)	(20,036)	
Net membership subscriptions retained	21,465	24,268	
Youth programme and activities income	167	299	
Camp income	15,668	7,724	
Donations	4,071	1,430	
Gift Aid	9,673	-	
Utilities refund	321	-	
Other similar income	-	-	
<b>Sub total</b>	<b>51,365</b>	<b>33,721</b>	
<b>Grants</b>			
Maintenence grant	-	-	
Other grants	-	21,334	
<b>Sub total</b>	<b>-</b>	<b>21,334</b>	
<b>Fundraising (gross)</b>			
Christmas Fair	313	337	
Community Lottery	-	-	
T Shirts and uniform	74	6	
Other fundraising activities	104	-	
<b>Sub total</b>	<b>491</b>	<b>343</b>	
<b>Investment income</b>			
Bank interest	-	-	
Building Society interest	-	-	
The Scout Association Short Term Investment Service	-	-	
Charities Official Investment Fund	996	24	
Interest on Gift Aid	37	-	
<b>Sub total</b>	<b>1,033</b>	<b>24</b>	
<b>Total Gross Income</b>	<b>52,889</b>	<b>55,422</b>	
Asset and investment sales, etc.	-	-	
<b>Total receipts</b>	<b>52,889</b>	<b>55,422</b>	

# 1st Merrow Scout Group (Charity no. 305758)

## Receipts and Payments Account

For the year from	01-Apr-22	31-Mar-23
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### Receipts and payments

	2022/23 Unrestricted funds £	2021/22 Unrestricted funds £
<b>Payments</b>		
<b>Charitable Payments</b>		
Youth programme and activities	7,394	6,466
Badges	4,499	1,609
Adult support, recognition and training	145	-
Water and Sewerage	-	684
Electricity and Gas	273	1,021
Insurance	3,645	3,226
Repairs and Renewals	691	4,326
Materials and equipment	3,973	1,614
Printing, photocopying and postage	38	141
Camp costs	14,167	8,673
Uniforms	304	138
Donations	24	-
Online services	250	643
Admin and other expenses	21	35
<b>Sub total</b>	<b>35,424</b>	<b>28,576</b>
<b>Fundraising expenses</b>		
T Shirts	254	-
Other fundraising costs	-	-
<b>Sub total</b>	<b>254</b>	<b>-</b>
<b>Total Gross Expenditure</b>	<b>35,678</b>	<b>28,576</b>
<b>Capital equipment</b>	<b>11,600</b>	<b>880</b>
<b>Total payments</b>	<b>47,278</b>	<b>29,456</b>
<b>Net of receipts/(payments)</b>	<b>5,611</b>	<b>25,966</b>
<b>Cash funds last year end</b>	<b>218,952</b>	<b>192,986</b>
<b>Cash funds this year end</b>	<b>224,563</b>	<b>218,952</b>

**1st Merrow Scout Group (Charity no. 305758)  
Receipts and Payments Account**

For the year from	01-Apr-22	31-Mar-23
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**Statement of assets and liabilities at the end of the year**

	2022/23 Unrestricted funds £	2021/22 Unrestricted funds £
<b>Cash funds</b>		
Bank current account	167,348	162,719
Charities Official Investment Fund	57,179	56,183
Cash/Floats	36	50
<b>Total cash funds</b>	<b>224,563</b>	<b>218,952</b>
<b>Other monetary assets</b>		
Tax claim due	8,235	11,076
Debts due from the County/Area/District/Group	-	-
Insurance claim	-	-
<b>Sub total</b>	<b>8,235</b>	<b>11,076</b>
<b>Investment assets</b>		
Investment property - detail	-	-
Quoted investments	-	-
Other investments - detail	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>
<b>Non monetary assets for charity's own use</b>		
Land and buildings (replacement cost )	257,967	185,454
Motor vehicles	-	-
Scouting equipment, furniture etc (replacement cost )	43,767	52,021
Other	-	-
<b>Sub total</b>	<b>301,734</b>	<b>237,475</b>
<b>Liabilities</b>		
Accounts not yet paid	3,449	725
Expenses and reimbursements due to leaders	2,731	1,612
Subscriptions not yet paid	-	-
Loan - detail	-	-
Other liabilities	-	-
<b>Sub total</b>	<b>6,180</b>	<b>2,337</b>

The above receipts and payments account and statement of assets and liabilities were approved by the Trustees on 01 October 2023 and signed on their behalf by

Signature	Print Name
	Andrew Whitcombe
	Samantha Ritchie